

HOUSE BILL 188

Q1, C2

3lr0886

By: **Delegates McDermott, Barkley, Haddaway–Riccio, Hershey, Hough, Jacobs, W. Miller, Otto, Ready, Smigiel, Stocksedale, and Vitale**

Introduced and read first time: January 21, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Retail Service Stations – Disaster Preparation – Generator Tax Credit**

3 FOR the purpose of requiring the governing body of a county or municipal corporation
4 to grant a certain property tax credit for generators or wiring and transfer
5 switches at retail service stations; establishing when the tax credit may be
6 granted; establishing the amount of the tax credit; requiring the governing body
7 of a county or municipal corporation to establish certain procedures for the
8 approval of tax credits; defining certain terms; providing for the application and
9 termination of this Act; and generally relating to generators at retail service
10 stations.

11 BY adding to
12 Article – Tax – Property
13 Section 9–110
14 Annotated Code of Maryland
15 (2012 Replacement Volume)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 **9–110.**

20 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**
21 **MEANINGS INDICATED.**

22 **(2) “GENERATOR” MEANS A POWER SOURCE CAPABLE OF**
23 **OPERATING ALL FUEL PUMPS, DISPENSING EQUIPMENT, AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 PAYMENT-ACCEPTANCE EQUIPMENT AT A RETAIL SERVICE STATION FOR AT
2 LEAST 72 HOURS IN THE EVENT OF A POWER OUTAGE.

3 (3) "RETAIL SERVICE STATION" MEANS A PLACE OF BUSINESS
4 WHERE MOTOR FUEL IS SOLD AND DELIVERED INTO THE FUEL SUPPLY TANKS
5 OF MOTOR VEHICLES.

6 (B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL
7 CORPORATION SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION
8 AGAINST THE PROPERTY TAX IMPOSED ON THE REAL PROPERTY OF A RETAIL
9 SERVICE STATION IF THE RETAIL SERVICE STATION INSTALLS:

10 (1) A GENERATOR; OR

11 (2) APPROPRIATE WIRING AND A TRANSFER SWITCH THAT
12 ALLOWS THE RETAIL SERVICE STATION TO USE A GENERATOR.

13 (C) (1) A CREDIT UNDER THIS SECTION SHALL:

14 (I) BE GRANTED FOR THE TAXABLE YEAR IN WHICH THE
15 GENERATOR OR WIRING AND TRANSFER SWITCH IS INSTALLED; AND

16 (II) NOT EXCEED \$7,000.

17 (2) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL
18 CORPORATION SHALL ESTABLISH PROCEDURES FOR THE APPLICATION,
19 REVIEW, AND APPROVAL OF TAX CREDITS UNDER THIS SECTION.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 June 1, 2013, and shall be applicable to all taxable years beginning after June 30,
22 2013. It shall remain effective for a period of 5 years and 1 month and, at the end of
23 June 30, 2018, with no further action required by the General Assembly, this Act shall
24 be abrogated and of no further force and effect.